

State of South Dakota

SEVENTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2000

465D0092

SENATE BILL NO. 53

Introduced by: Senators Symens and Lawler and Representatives Jaspers, Crisp, Hanson,
Kooistra, and Weber

1 FOR AN ACT ENTITLED, An Act to clarify the application of the special assessment
2 procedure used for inundated farmland.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-6-33.21 be amended to read as follows:

5 10-6-33.21. If an application is submitted pursuant to § 10-6-33.22, the director of
6 equalization shall take into consideration and make adjustments in setting the assessed value for
7 agricultural land which has been inundated by floods and is was not farmable during the past
8 three growing seasons. The director of equalization shall use the marshland soils rating
9 classification pursuant to § 10-6-33.2 and 10-6-33.7 to determine the assessed value of the
10 acreage inundated and not farmable. The director of equalization shall also use the marshland
11 soils rating classification for land enrolled in a federal or state program removing such land from
12 production, if the land has been inundated by floods and was not farmable during the past three
13 growing seasons.